



**PROPOSED RULE MAKING
(RCW 34.05.320)**

CR-102 (7/22/01)
**Do NOT use for expedited
rule making**

Agency:

- ☒ Preproposal Statement of Inquiry was filed as WSR 02-02-001 ; or
☐ Expedited Rule Making -- Proposed notice was filed as WSR _____; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice
to WSR
☐ Continuance of WSR

(a) Title of rule: (Describe Subject) WAC 4-25-930 Does the board authorize the use of any other titles or designations?

Purpose: To consider adopting a rule on the use of titles in association with the requirements of a recently adopted statutory section RCW 18.04.350(9) which in part states: "The board shall by rule allow the use of other titles by any person regardless of whether the person has been granted a certificate or holds a license under this chapter if the person using the titles or designations is authorized at the time of use by a nationally recognized entity sanctioning the use of board authorized titles."

Other identifying information: None

(b) Statutory authority for adoption: RCW 18.04.350(9)

Statute being implemented: RCW 18.04.350(9)

(c) Summary: To allow the use of "Accredited Business Accountant" or "ABA;" "Accredited Tax Preparer" or "ATP;" "Accredited Tax Advisor" or "ATA;" and "Certified Financial Planner" or "CFP"

Reasons supporting proposal: To clarify which titles are not sufficiently similar to "Certified Public Accountant" that the public could be misled.

(d) Name of Agency Personnel Responsible for:	Office Location	Telephone
1. Drafting.....Dana M. McInturff, CPA	711 S Capitol Way, #400, Olympia	(360) 586-0163
2. Implementation.... Dana M. McInturff, CPA	711 S Capitol Way, #400, Olympia	(360) 586-0163
3. Enforcement..... Dana M. McInturff, CPA	711 S Capitol Way, #400, Olympia	(360) 586-0163

(e) Name of proponent (person or organization): Board of Accountancy - Primary
Washington Association of Accountants - Private

- ☐ Private
☐ Public
☒ Governmental

(f) Agency comments or recommendations, if any, as to statutory language, implementation, enforcement and fiscal matters:
None

(g) Is rule necessary because of:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, ATTACH COPY OF TEXT
Citation:

(h) HEARING LOCATION:
Doubletree Hotel - Spokane City Center
322 N Spokane Falls Court
Spokane, WA 99201

Date: 7/26/02 Time: 9:00 a.m.

Assistance for persons with disabilities: Contact
Cheryl Sexton by 7/19/02

TDD (800) 833-6384 or (360) 664-9194

Submit written comments to:
Dana M. McInturff, CPA, Executive Director
Washington State Board of Accountancy
PO Box 9131
Olympia, WA 98507-9131
FAX (360) 664-9190 By (date) 7/22/02

DATE OF INTENDED ADOPTION: 7/26/02

CODE REVISER USE ONLY

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

5/30/02

(COMPLETE REVERSE SIDE)

(j) Short explanation of rule, its purpose, and anticipated effects:

The Board's goal with all of its rule proposals is to:

- ☐ Promote clarity
- ☐ Ensure effective communication
- ☐ Ensure fairness in interpretation and application of the rules
- ☐ Promote efficiencies through minimizing gray areas

Specifically, RCW 18.04.350(9) directs the Board to "allow the use of other titles by any person regardless of whether the person has been granted a certificate or holds a license under this chapter if the person using the titles or designations is authorized at the time of use by a nationally recognized entity sanctioning the use of board authorized titles.

This rule will clarify which titles are not sufficiently similar to "Certified Public Accountant" that the public could be misled.

Does proposal change existing rules? ☐ YES ☒ NO

If yes, describe changes:

(k) Has a small business economic impact statement been prepared under chapter 19.85 RCW?

- ☐ Yes. Attach copy of small business economic impact statement.
A copy of the statement may be obtained by writing to:

telephoning: ()

faxing: ()

- ☒ No. Explain why no statement was prepared

The proposed rule will not have more than minor economic impact on business.

(l) Does RCW 34.05.328 apply to this rule adoption? ☐ Yes ☒ No

Please explain: The Board of Accountancy is not one of the agencies required to submit to the requirements of RCW 34.05.328.

NEW SECTION

WAC 4-25-930 Does the board authorize the use of any other titles or designations? Yes. The board authorizes the use of the following titles and designations, provided the individual is so authorized to use the title or designation by the Accreditation Council for Accountancy and Taxation located in Alexandria, Virginia, or its successor:

- "Accredited Business Accountant" or "ABA";
- "Accredited Tax Preparer" or "ATP"; and
- "Accredited Tax Advisor" or "ATA."

The board also authorizes the use of the title "Certified Financial Planner" or "CFP" provided the individual is so authorized to use the title or designation by the Certified Financial Planner Board of Standards in Arlington, Virginia, or its successor.

This authorization relates to title use only, is not limited to individuals holding a license or certificate under the act, and does not authorize these individuals to use the title "certified public accountant" or "CPA."